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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MT DESERT CSD

2012-13

907 - 891

## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	0	0	0	530	530
10	ATTENDING PUPILS (OCTOBER 2011)	0	0	0	529	529
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	0.0	0.0	0.0 ( 0%)	529.5 (100%)	529.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	0.0 (17:1)	0.0 (16:1)	35.3 (15:1)	=	35.3	/	43.0	=	.82	X	2190,201	=	0	1795,965
B.	GUIDANCE	0.0 (315:1)	0.0 (315:1)	2.4 (225:1)	=	2.4	/	3.0	=	.80	X	175,506	=	0	140,405
C.	LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.7 (720:1)	=	0.7	/	1.0	=	.70	X	59,362	=	0	41,553
D.	HEALTH	0.0 (720:1)	0.0 (720:1)	0.7 (720:1)	=	0.7	/	1.0	=	.70	X	54,136	=	0	37,895
E.	EDUCATION TECHS	0.0 (090:1)	0.0 (090:1)	2.4 (225:1)	=	2.4	/	3.0	=	.80	X	59,951	=	0	47,961
F.	LIBRARY TECHS	0.0 (450:1)	0.0 (450:1)	1.2 (450:1)	=	1.2	/	1.0	=	1.20	X	21,945	=	0	26,334
G.	CLERICAL	0.0 (180:1)	0.0 (180:1)	2.9 (180:1)	=	2.9	/	3.0	=	.97	X	97,908	=	0	94,971
H.	SCHOOL ADMIN.	0.0 (275:1)	0.0 (275:1)	1.9 (284:1)	=	1.9	/	3.0	=	.63	X	234,659	=	0	147,835

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		0	19,592
B.	Supplies and Equipment	346	478		0	253,101
C.	Professional Development	59	59		0	31,241
D.	Instructional Leadership Support	24	24		0	12,708
E.	Co- and Extra-Curricular Student	34	114		0	60,363
F.	System Administration/Support	220	220		0	116,490
G.	Operations & Maintenance	1,013	1,204		0	637,518

14	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		0	383,005
B.	Education & Library Technicians	36.00%		0	26,746
C.	Clerical	29.00%		0	27,542
D.	School Administrators	14.00%		0	20,697

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	0	-164,675
16	Adjustment for Title I Revenues	0	-95,590

17	TOTALS	0	3661,655
18	E.P.S. RATES	0	6,915

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	0.0	424.0	424.0		
	OCTOBER 2009	0.0	433.0	433.0		
	APRIL 2010	0.0	420.0	420.0		
	OCTOBER 2010	0.0	439.0	439.0		
	APRIL 2011	0.0	427.0	427.0		
	OCTOBER 2011	0.0	421.0	421.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	9-12 PUPILS	424.0 +	3.33	X	6,915.00	= 2,954,986.95
	ADULT EDUC. COURSES AT .1	2.5		X	6,915.00	= 17,287.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,915.00	= 1,728.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2479	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .2479	105.1	X .15	X	6,915.00	= 109,014.98
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,915.00	= 19,362.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	9-12 STUDENT ASSESSMENT	424.0		X	43.00	= 18,232.00
	K-8 TECHNOLOGY RESOURCES	0.0		X	98.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	424.0		X	296.00	= 125,504.00
	K-2 PUPILS	0.0	X .10	X	0.00	= 0.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,246,116.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,148,732.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,148,732.69

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STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	23,183.00	X	101.10%	=	23,438.01
32	SPECIAL EDUCATION - EPS ALLOCATION					827,968.57
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	53,903.43	X	101.10%	=	54,496.37
35	TRANSPORTATION - EPS ALLOCATION					136,877.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,042,780.59
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,191,513.28

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - MT DESERT CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - MT DESERT CSD				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - MT DESERT CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,191,513.28

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION					
BAR HARBOR	200.0	47.28%	1,981,747.48		0.00		1,981,747.48					
MOUNT DESERT	73.5	17.38%	728,485.01		0.00		728,485.01					
SOUTHWEST HBR	85.0	20.09%	842,075.02		0.00		842,075.02					
TREMONT	64.5	15.25%	639,205.78		0.00		639,205.78					
TOTAL	423.0						4,191,513.29					
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION				
BAR HARBOR			461,550,890	7.690		3,549,326.34		1,981,747.48	1,981,747.48	47.28%	4.29M	
MOUNT DESERT			650,465,630	7.690		5,002,080.69		728,485.01	728,485.01	17.38%	1.12M	
SOUTHWEST HBR			294,508,890	7.690		2,264,773.36		842,075.02	842,075.02	20.09%	2.86M	
TREMONT			180,690,840	7.690		1,389,512.56		639,205.78	639,205.78	15.25%	3.54M	
TOTAL			1,587,216,250			12,205,692.95		4,191,513.29	4,191,513.29	100.00%	2.64M	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,191,513.28	4,191,513.29	0.01-
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS		289,789.01-	289,789.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,191,513.28	3,901,724.28	289,789.00
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			289,789.00
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 93.09% STATE SHARE % = 6.91%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,288,896.77		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAR HARBOR	1,981,747.48	1,844,735.24	47.28%	4.00
MOUNT DESERT	728,485.01	678,119.68	17.38%	1.04
SOUTHWEST HBR	842,075.02	783,856.41	20.09%	2.66
TREMONT	639,205.77	595,012.95	15.25%	3.29
TOTAL	4,191,513.28	3,901,724.28	100.00%	2.46

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